

**DECLARATION (37 CFR 1.63) AND POWER OF ATTORNEY FOR UTILITY OR DESIGN
APPLICATION USING AN APPLICATION DATA SHEET (37 CFR 1.76)**

Title of Invention: METHOD FOR DIFFERENTIATING STEM CELLS IN CELLS THAT PRODUCE A PANCREATIC HORMONE

As the below named inventor(s), I/we declare that:

This declaration is directed to:

- The attached application, or
 Application No. PCT/EP2004/006799, filed June 23, 2004
as amended on _____ (if applicable);

I/we believe that I/we am/are the original and first inventor(s) of the subject matter which is claimed and for which a patent is sought;

I/we have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment specifically referred to above;

I/we acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me/us to be material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT International filing date of the continuation-in-part application.

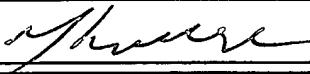
All statements made herein of my/own knowledge are true, all statements made herein on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.

I hereby appoint the practitioners at **Customer No. 03000** as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith. Please change the correspondence address for the above-identified application to **Customer No. 03000**.

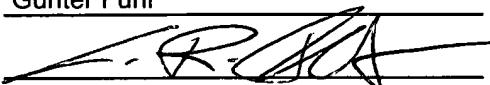
The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from **FRAUNHOFER-GESELLSCHAFT ZUR FOERDERUNG DER ANGEWANDTEN FORSCHUNG E.V.** as to any action to be taken in the United States Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorney or agent named herein will be so notified by the undersigned.

FULL NAME OF INVENTOR(S)

Inventor one: Charli Kruse Citizen of: Germany

Signature:  Date: 27.01.06

Inventor two: Günter Fuhr Citizen of: Germany

Signature:  Date: 16/01/06

Inventor three: _____ Citizen of: _____

Signature: _____ Date: _____

Inventor four: _____ Citizen of: _____

Signature: _____ Date: _____

Additional inventors are being named on _____ additional form(s) attached hereto.